



## **INFORMATION GUIDE**

### **STATE ASSUMPTION OF THE COUNTY ASSESSOR'S OFFICE**

#### **How does a county request the state to assume the assessment function?**

The county board adopts a resolution requesting that the Property Tax Administrator assume the county assessment function.

#### **What is the deadline for a county board to adopt such a resolution?**

A county board resolution must be adopted on or before October 31, 2006 and every other year thereafter.

#### **How long does the Property Tax Administrator have to recommend assumption of a county for state assumption?**

The Property Tax Administrator has until December 15, 2006 and every other year thereafter to recommend assumption following the adoption of the resolution by the county board.

#### **What factors must the Property Tax Administrator review before he or she can recommend approval of the assumption to the Governor and the Legislature?**

The Property Tax Administrator must determine if the assumption of a county is:

1. Necessary or desirable for the economic and efficient performance thereof;
- OR
2. Necessary or desirable for improving the quality of assessment in the state.

If it is determined that one of these conditions exists, the Property Tax Administrator may recommend approval of the assumption to the Governor and the Legislature.

#### **What happens if on or before December 15th, the Property Tax Administrator recommends rejecting assumption of a county?**

The county assessment function will not be transferred, and the county may make another request during the future two-year time period.

#### **After the Property Tax Administrator has recommended assumption, what is the next step in the approval process?**

The Property Tax Administrator shall request from the Legislature a sufficient appropriation (funding) in the next regular session of the Legislature.

#### **What happens if the Legislature makes a sufficient appropriation for a county to be assumed by the State?**

If the Legislature makes a sufficient appropriation for the assumption, the Property Tax Administrator shall notify the county on or before July 1 that the county assessment function will be undertaken beginning the next following July 1.

## **What happens if the Legislature does not recommend an appropriation of funds for a county to be assumed by the State?**

If the Legislature does not make a sufficient appropriation for the assumption, the Property Tax Administrator shall notify the county on or before July 1 that the county assessment function will not be undertaken.

## **After the state assumes the assessment function, who pays for the operation of the assessor's office?**

Beginning on the effective date of assumption recommended for assumption, the state will pay all costs to operate the assessor's office. Rather than being financed by the county, the assessor's office will be funded through sales and income taxes from the state's general fund.

## **What will state assumption cost the county?**

As of the effective date of assumption, the county will have no continuing costs for the assessment function other than supplying the required office space. There will be some "one-time" costs to the county for payment to the state of 25% of the value of accrued sick leave and 100% of the value of accrued vacation leave of the employees transferring from county employment to state employment.

## **Will the local assessor's office remain at its current location?**

Yes. The county is required to "maintain, at no additional cost to the state, office and service facilities used for the office of the county assessor and assessment functions as such facilities existed at the time of the county board resolution authorizing a transfer."

## **What will happen to the elected assessor and the other employees in the assessor's office?**

The assessor and all employees of the assessor's office will become state employees with the status of newly hired employees. No transferred county assessor or employee shall incur a loss of income or the right to participate in state sponsored benefits as a result of becoming a state employee.

## **How does state assumption change the assessment process?**

The assessment process itself is not changed by state assumption of the assessor's office; however, the Property Tax Administrator is ultimately responsible for the assessment function in the county. In addition to the current staff of the assessor's office, staff and resources of the Department of Property Assessment and Taxation will be utilized to carry out the responsibilities of the assessment function.

## **Who will decide property valuation protests?**

The county board of equalization will continue to have the responsibility to decide property valuation protests. State assumption of the assessor's office does not change the county board of equalization's role in the property assessment process.

## **Who will pay for "expert witnesses" needed in a valuation protest?**

The Department of Property Assessment and Taxation will defend the valuations before the county board of equalization in a valuation protest. Any additional assistance deemed necessary by the board will be the board's responsibility.

## **Can the county reverse the decision to have the state assume the assessment function?**

No. Currently, there are no provisions in place to overturn the county board resolution requesting the Property Tax Administrator to assume the county assessment function.

### **For Further Information Contact:**

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